Pt. 31

- 31.3121(b)(8)-2 Services in employ of religious, charitable, educational, or certain other organizations exempt from income tax
- 31.3121(b)(9)-1 Railroad industry; services performed by an employee or an employee representative as defined in section 3231.
- 31.3121(b)(10)-1 Services for remuneration of less than \$50 for calendar quarter in the employ of certain organizations exempt from income tax.
- 31.3121(b)(10)-2 Services performed by certain students in the employ of a school, college, or university, or of a nonprofit organization auxiliary to a school, college, or university.
- 31.3121(b)(11)-1 Services in the employ of a foreign government.
- 31.3121(b)(12)-1 Services in employ of wholly owned instrumentality of foreign government.
- 31.3121(b)(13)-1 Services of student nurse or hospital intern.
- 31.3121(b)(14)-1 Services in delivery or distribution of newspapers, shopping news, or magazines.
- 31.3121(b)(15)-1 Services in employ of international organization.
- 31.3121(b)(16)-1 Services performed under share-farming arrangement.
- 31.3121(b)(17)-1 Services in employ of Communist organization.
- 31.3121(b)(18)-1 Services performed by a resident of the Republic of the Philippines while temporarily in Guam.
- 31.3121(b)(19)-1 Services of certain non-resident aliens.
- 31.3121(b)(20)-1 Service performed on a boat engaged in catching fish.
- 31.3121(c)-1 Included and excluded services.
- 31.3121(d)-1 Who are employees.
- 31.3121(d)-2 Who are employers.
- 31.3121(e)-1 State, United States, and citizen.
- 31.3121(f)-1 American vessel and aircraft.
- 31.3121(g)-1 Agricultural labor.
- 31.3121(h)-1 American employer.
- 31.3121(i)-1 Computation to nearest dollar of cash remuneration for domestic service.
- 31.3121(i)-2 Computation of remuneration for service performed by an individual as a member of a uniformed service.
- 31.3121(i)-3 Computation of remuneration for service performed by an individual as a volunteer or volunteer leader within the meaning of the Peace Corps Act.
- 31.3121(i)-4 Computation of remuneration for service performed by certain members of religious orders.
- 31.3121(j)-1 Covered transportation service.
- 31.3121(k)-1 Waiver of exemption from taxes.
- 31.3121(k)-2 Waivers of exemption; original effective date changed retroactively.

- 31.3121(k)-3 Request for coverage of individual employed by exempt organization before August 1, 1956.
- 31.3121(k)-4 Constructive filing of waivers of exemption from social security taxes by certain tax-exempt organizations.
- 31.3121(l)-1 Agreements entered into by domestic corporations with respect to foreign subsidiaries.
- 31.3121(o)-1 Crew leader.
- 31.3121(q)-1 Tips included for employee taxes.
- 31.3121(r)-1 Election of coverage by religious orders.
- 31.3121(s)-1 Concurrent employment by related corporations with common paymaster.
- 31.3123-1 Deductions by an employer from remuneration of an employee.

Subpart C—Railroad Retirement Tax Act (Chapter 22, Internal Revenue Code of 1954)

TAX ON EMPLOYEES

- 31.3201-1 Measure of employee tax.
- 31.3201-2 Rates and computation of employee tax.
- 31.3202-1 Collection of, and liability for, employee tax.

TAX ON EMPLOYEE REPRESENTATIVES

- 31.3211-1 Measure of employee representative tax.
- 31.3211-2 Rates and computation of employee representative tax.
- 31.3211-3 Employee representative supplemental tax.
- 31.3212-1 Determination of compensation.

TAX ON EMPLOYERS

- 31.3221-1 Measure of employer tax.
- 31.3221–2 Rates and computation of employer tax.
- 31.3221–3 Supplemental tax.

GENERAL PROVISIONS

- 31.3231(a)-1 Who are employers.
- 31.3231(b)-1 Who are employees.
- 31.3231(c)-1 Who are employee representatives.
- 31.3231(d)-1 Service.
- 31.3231(e)-1 Compensation.
- 31.3231(e)-2 Contribution base.

Subpart D—Federal Unemployment Tax Act (Chapter 23, Internal Revenue Code of 1954)

- 31.3301-1 Persons liable for tax.
- 31.3301-2 Measure of tax.
- 31.3301-3 Rate and computation of tax.
- 31.3301-4 When wages are paid.
- 31.3302(a)-1 Credit against tax for contributions paid.
- 31.3302(a)-2 Refund of State contributions.

- 31.3302(a)-3 Proof of credit under section 3302(a).
- 31.3302(b)-1 Additional credit against tax.
- 31.3302(b)-2 Proof of additional credit under section 3302(b).
- 31.3302(c)-1 Limit on total credits.
- 31.3302(d)-1 Definitions and special rules relating to limit on total credits.
- 31.3302(e)-1 Successor employer.
- 31.3306(a)-1 Who are employers.
- 31.3306(b)-1 Wages.
- 31.3306(b)-1T Question and answer relating to the definition of wages in section 3306(b) (Temporary).
- 31.3306(b)-2 Reimbursement and other expense allowance amounts.
- 31.3306(b)(1)-1 \$3,000 limitation. 31.3306(b)(2)-1 Payments under employers' plans on account of retirement, sickness or accident disability, medical or hospitalization expenses, or death.
- 31.3306(b)(3)-1 Retirement payments.
- 31.3306(b)(4)-1 Payments on account of sickness or accident disability, or medical or hospitalization expenses.
- 31.3306(b)(5)-1 Payments from or to certain tax-exempt trusts, or under or to certain annuity plans or bond purchase plans.
- 31.3306(b)(6)-1 Payment by an employer of employee tax under section 3101 or emplovee contributions under a State law.
- 31.3306(b)(7)-1 Payments other than in cash for service not in the course of employer's trade or business.
- 31.3306(b)(8)-1 Payments to employees for non-work periods.
- 31.3306(b)(9)-1 Moving expenses. 31.3306(b)(10)-1 Payments under certain employers' plans after retirement, disability, or death.
- 31.3306(b)(13)-1 Payments or benefits under a qualified educational assistance program.
- 31.3306(c)-1 Employment; services performed before 1955.
- 31.3306(c)-2 Employment; performed after 1954.
- 31.3306(c)-3 Employment; excepted services in general.
- 31.3306(c)(1)-1 Agricultural labor. 31.3306(c)(2)-1 Domestic service.
- 31.3306(c)(3)-1 Services not in the course of employer's trade or business.
- 31.3306(c)(4)-1 Services on or in connection with a non-American vessel or aircraft.
- 31.3306(c)(5)-1 Family employment.
- 31.3306(c)(6)-1 Services in employ of United States or instrumentality thereof.
- 31.3306(c)(7)-1 Services in employ of States or their political subdivisions or instrumentalities.
- 31.3306(c)(8)-1 Services in employ of religious, charitable, educational, or certain other organizations exempt from income

- 31.3306(c)(9)-1 Railroad industry; services performed by an employee or an employee representative under the Railroad Unemployment Insurance Act.
- 31.3306(c)(10)-1 Services in the employ of certain organizations exempt from income tax.
- 31.3306(c)(10)-2 Services of student in employ of school, college, or university.
- 31.3306(c)(10)-3 Services before 1962 in employ of certain employees' beneficiary associations.
- 31.3306(c)(11)-1 Services in employ of foreign government.
- 31.3306(c)(12)-1 Services in employ of wholly owned instrumentality of foreign government.
- 31.3306(c)(13)-1 Services of student nurse or hospital intern.
- 31.3306(c)(14)-1 Services of insurance agent or solicitor.
- 31.3306(c)(15)-1 Services in delivery or distribution of newspapers, shopping news, or magazines.
- 31.3306(c)(16)-1 Services in employ of international organization.
- 31.3306(c)(17)-1 Fishing services.
- 31.3306(c)(18)-1 Services of certain nonresident aliens.
- 31.3306(d)-1 Included and excluded service.
- 31.3306(i)-1 Who are employees.
- 31.3306(j)-1 State, United States, and citizen.
- 31.3306(k)-1 Agricultural labor.
- 31.3306(m)-1 American vessel and aircraft.
- 31.3306(n)-1 Services on American vessel whose business is conducted by general agent of Secretary of Commerce.
- 31.3306(p)-1 Employees or related corporations.
- 31.3307-1 Deductions by an employer from remuneration of an employee.
- 31.3308-1 Instrumentalities of the United States specifically exempted from tax imposed by section 3301.

Subpart E-Collection of Income Tax at Source

- 31.3401(a)-1 Wages.
- 31.3401(a)-1T Question and answer relating to the definition of wages in section 3401(a) (Temporary).
- 31.3401(a)-2 Exclusions from wages.
- 31.3401(a)-3 Amounts deemed wages under voluntary withholding agreements.
- 31.3401(a)-4 Reimbursements and other expense allowance amounts.
- 31.3401(a)(1)-1 Remuneration of members of the Armed Forces of the United States for active service in combat zone or while hospitalized as a result of such service.
- 31.3401(a)(2)-1 Agricultural labor.
- 31.3401(a)(3)-1 Remuneration for domestic service.